

GEORGIA DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION
P.O. BOX 49728
ATLANTA GA 30359

**GEORGIA CIGAR EXCISE TAX
OUT-OF-STATE DISTRIBUTOR
MONTHLY RETURN**

**RETURN TO BE FILED
ON OR BEFORE THE
10TH
DAY OF EACH MONTH**

NAME OF DISTRIBUTOR	STATE LICENSE NO.	RETURN FOR THE MONTH AND YEAR OF
ADDRESS (STREET)		CITY / STATE / ZIP CODE

SCHEDULE OF CIGAR SALES TO GEORGIA CUSTOMERS

LINE #	INVOICE DATE	INVOICE NUMBER	SOLD TO NAME	CITY	LITTLE CIGARS (Quantity)	LARGE CIGARS (Wholesale Cost Price)
1.					\$	\$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.	Total of Sales Schedule (From Line 50 on Reverse Side of Return)					
22.	Total of Sales (Add Lines 1 – 21)					\$
23.	Cigar Excise Tax Rate by Class				\$.0025	23%
24.	Gross Tax Due by Class (Line 22 x Applicable Tax Rate on Line 23)				\$	\$
25.	Gross Tax Due (Total of all Columns in Line 24).....Remit this Amount with Return					\$

AFFIDAVIT

I certify, under the penalties for filing false returns, that I am familiar with the statements made in this return and that the figures presented herein are true and correct to the best of my knowledge and belief and represent the total of all cigars sold to Georgia customers and/or cigars shipped or caused to be shipped into Georgia, and is filed in accordance with the law.

Signature of Owner, Partner or Officer	Title	Date
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LINE #	INVOICE DATE	INVOICE NUMBER	SOLD TO NAME	CITY	LITTLE CIGARS (Quantity)	LARGE CIGARS (Wholesale Cost Price)
26.					\$	\$
27.						
28.						
29.						
30.						
31.						
32.						
33.						
34.						
35.						
36.						
37.						
38.						
39.						
40.						
41.						
42.						
43.						
44.						
45.						
46.						
47.						
48.						
49.						
50.	TOTAL (Add Lines 26-49)...Enter here and on Line 21, Page 1				\$	\$

INSTRUCTIONS

Every Out-of-State Cigar Distributor Licensee must complete a Cigar Excise Tax Return each month whether or not there are any transactions to report. The Excise Tax is imposed on little cigars weighing not more than three pounds per thousand at the rate of 2.5 mills each, and on all other cigars at 23 percent of the wholesale price, exclusive of any trade, cash, display, or similar allowances.

Print or type the Distributor name, address, license number, month and year in the spaces provided on the return. On Lines 1 through 20, enter all sales to Georgia customers and/or shipments into Georgia. If more than 20 sales were made during the reporting period, continue recording sales on Lines 26 through 49 on page 2.

Mailing - Sign and date the original return and mail it with remittance due and copies of all sales invoices to Georgia customers during the month to: Georgia Department of Revenue, Alcohol and Tobacco Division, P. O. Box 49728, Atlanta, Georgia 30359, on or before the 10th day of the following month for which the return is filed. The statutes provide penalties for failure to file this return and pay the tax when due. All records pertaining to cigar transactions must be retained by the distributor for a period of three years.